IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

Appeal No. E/41831/2016

(Arising out of Order-in-Appeal No.286/2016 (CXA-II) dated 29.7.2016 passed by the Commissioner of Central Excise (Appeals – II), Chennai)

M/s. Delphi TVS Diesel Systems Ltd. Appellant

Vs.

CCE, Chennai – IV Respondent

Appearance

Shri Akhil Suresh, Advocate for the Appellant
Shri R. Subramniyam, AC (AR) for the Respondent

CORAM

Hon'ble Shri D.N. Panda, Judicial Member

Date of Hearing / Decision: **20.02.2017**

Final Order No. 40307/2017

Appellant says that there were adequate credit on record over and above the impugned credit which was taken wrongly and subsequently reversed.

2. If the averment above is correct, the appellant may not be charged with interest.

3. To establish this, the matter is remanded to the adjudicating authority directing the appellant to make an application to that authority for fixing a date of hearing and

Customs, Excise & Service Tax Appellate Tribunal adducing evidence before him to establish that there were adequate credit over and above the impugned credit to cross the allegation of utilization causing prejudice to interest of Revenue. If the authority is satisfied that the credit was adequate covering the impugned credit which was reversed, there may not be interest on the appellant on the alleged wrong credit taken.

4. In the result, appeal is remanded to adjudicating authority.

(Dictated and pronounced in open court)

21-2-2017

(D.N. Panda)
Judicial Member

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal